

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301

WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

RECORDATION NO. 20775-P FILED

January 23, 2007

JAN 23 '07 -11 30 AM

SURFACE TRANSPORTATION BOARD

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Bill of Sale and Assignment and Assumption Agreement, effective as of September 9, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 20775.

The names and addresses of the parties to the enclosed document are:

Seller/Assignor: U. S. Bancorp Equipment Finance, Inc
13010 S.W. 68th Parkway
Portland, OR 97223

Purchaser/Assignee: Bosque Leasing, L.P.
6400 Imperial Drive
Waco, TX 67614

Mr. Vernon A. Williams
January 23, 2007
Page 2

A description of the railroad equipment covered by the enclosed document is:

9 railcars: KRL 32970, KRL 32971, KRL 38180, KRL 38181, KRL 70978 – KRL – 70982.

A short summary of the document to appear in the index is:

Memorandum of Bill of Sale and Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

JAN 23 '07

-11 30 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF BILL OF SALE
AND ASSIGNMENT AND ASSUMPTION AGREEMENT

Memorandum of Bill of Sale and Assignment and Assumption Agreement, effective as of September 9, 2005, by and between U.S. Bancorp Equipment Finance, Inc., Seller/Assignor, and Bosque Leasing, L.P., Purchaser/Assignee.

WITNESSETH: The undersigned have entered into that certain Account Purchase Agreement, dated September 8, 2005, by which Seller/Assignor has sold and assigned its right, title and interest in and to certain railroad equipment and the leases and beneficial interest therein to Purchaser/Assignee, and Purchaser/Assignee has accepted and assumed all duties and obligations of Seller/Assignor with respect thereto (except as may otherwise be set forth in said Account Purchase Agreement). The railroad equipment and documents related thereto are set forth on Exhibit A attached hereto.

IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed by their respective officers duly authorized as of the date and year first above written.

U.S. Bancorp Equipment Finance, Inc.

By: 

Name: Randy J. Ernst

Title: VP Portfolio Manager

Bosque Leasing, L.P., a Texas Limited
Partnership

By: Bosque Leasing G.P. Corp.
its General Partner

By: _____

Name: _____

Title: _____

MEMORANDUM OF BILL OF SALE
AND ASSIGNMENT AND ASSUMPTION AGREEMENT

Memorandum of Bill of Sale and Assignment and Assumption Agreement,
effective as of September 9, 2005, by and between U.S. Bancorp Equipment
Finance, Inc., Seller/Assignor, and Bosque Leasing, L.P., Purchaser/Assignee.

WITNESSETH: The undersigned have entered into that certain Account
Purchase Agreement, dated September 8, 2005, by which Seller/Assignor has
sold and assigned its right, title and interest in and to certain railroad equipment
and the leases and beneficial interest therein to Purchase/Assignee, and
Purchaser/Assignee has accepted and assumed all duties and obligations of
Seller/Assignor with respect thereto (except as may otherwise be set forth in said
Account Purchase Agreement). The railroad equipment and documents related
thereto are set forth on Exhibit A attached hereto.


IN WITNESS WHEREOF, the parties hereto have each caused this
Memorandum to be duly executed by their respective officers duly authorized as
of the date and year first above written.

U.S. Bancorp Equipment Finance, Inc.

By: _____
Name: _____
Title: _____

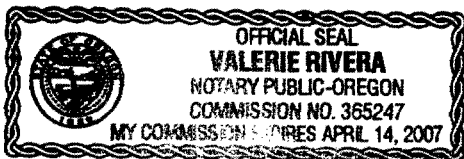
Bosque Leasing, L.P., a Texas Limited
Partnership

By: Bosque Leasing G.P. Corp.
its General Partner

By:  _____
Name: STEPHEN C. GOHRING
Vice President
Title: _____

State of Oregon)
) ss:
County of Washington)

On this 19th day of JANUARY, 2007, before me, a notary public in and for the county and state aforesaid, personally appeared RANDY J. ERNST, to me personally known, who, being by me duly sworn, says that he/she is a V.P. COLLECTION MANAGER of U.S. Bancorp Equipment Finance, Inc., that the said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the corporation.



Valerie Rivera
NOTARY PUBLIC

My commission expires: 4-14-07

State of Texas)
) ss:
County of _____)

On this _____ day of _____, 2007, before me, a notary public in and for the county and state aforesaid, personally appeared _____, to me personally known, who, being by me duly sworn, says that he/she is a _____ of Bosque Leasing G.P. Corp., a general partner of Bosque Leasing, L.P., that the said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the corporation.

NOTARY PUBLIC

My commission expires:

State of Oregon)
) ss:
County of Washington)

On this _____ day of _____, 2007, before me, a notary public in and for the county and state aforesaid, personally appeared _____, to me personally known, who, being by me duly sworn, says that he/she is a _____ of U.S. Bancorp Equipment Finance, Inc., that the said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the corporation.

NOTARY PUBLIC

My commission expires:

State of Texas)
) ss:
County of Mchenra)

On this 17th day of January, 2007, before me, a notary public in and for the county and state aforesaid, personally appeared Stephen C. Gohrins, to me personally known, who, being by me duly sworn, says that he/she is a Vice-President of Bosque Leasing G.P. Corp., a general partner of Bosque Leasing, L.P., that the said instrument was signed on behalf of said corporation by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the corporation.

Deborah D Butler
NOTARY PUBLIC

My commission expires:
6-16-2008

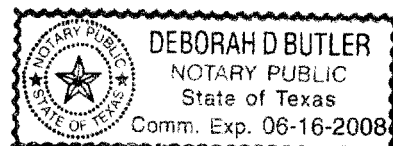


EXHIBIT A

Filing No.	Rail Car Description	ID No.
20775	Kasgro flat car	KRL 32970
	Kasgro flat car	KRL 32971
	70' FM 225 Ton flat car	KRL 70978
	70' FM 225 Ton flat car	KRL 70979
	70' FM 225 Ton flat car	KRL 70980
	70' FM 225 Ton flat car	KRL 70981
	70' FM 225 Ton flat car	KRL 70982
	38' FD 182 Ton flat car	KRL 38180
	38' FD 182 Ton flat car	KRL 38181

Lease Agreement, dated as of June 17, 1997, as supplemented and amended, between CLC Equipment Company, as Lessor, and Power Flats, Ltd. and OPM Services, Inc., as Lessees.

Assignment and Assumption Agreement, dated as of October 15, 1997, from CLC Export Company, Assignor, to FBS Business Finance Corporation, Assignee.

Bill of Sale, dated as of November 20, 1997, from CLC Equipment Company, Seller, to FBS Business Finance Corporation, Buyer.

Assignment and Assumption Agreement, dated as of November 20, 1997, from CLC Equipment Company, Assignor, to FBS Business Finance Corporation, Assignee.

Bill of Sale, dated March 4, 1999, from CLC Equipment Company, Seller, to U.S. Bancorp Leasing & Financial, Buyer.

Consolidating Amendment of Existing Leases, dated as of January 1, 1999, between U.S. Bancorp Equipment Finance, Inc. (f/k/a U.S. Bancorp Leasing & Financial, as assignee of CLC Equipment Company), as Lessor, and Kasgro Leasing LLC and Kasgro Rail Corp. (successors in interest to Power Flats, Ltd. and OPM Services, Inc.), as Lessees.

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

1/23/07



Robert W. Alvord